

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

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Retired  
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The Board of Commissioners  
Fire Protection District No. Seven  
of St. Landry Parish  
Morrow, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Fire Protection District No. Seven of St. Landry Parish, a component unit of the St. Landry Parish Government, as of and for the year ended June 30, 2023, which collectively comprise the Fire District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted management's discussion and analysis and the budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

**Other Supplementary Information**

The other supplementary information presented on page 8, although not a part of the basic financial statements is required by Louisiana Revised Statute 24:513 to supplement the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Opelousas, Louisiana  
December 19, 2023

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
Cash and cash equivalents	\$188,720
Capital assets, net	<u>316,245</u>
<u>Total assets</u>	<u>504,965</u>
<u>LIABILITIES</u>	
Long-term liabilities	
Due within one year	<u>12,450</u>
<u>Total liabilities</u>	<u>12,450</u>
<u>NET POSITION</u>	
Net investment in capital assets	303,795
Unrestricted	<u>188,720</u>
<u>Total net position</u>	<u>492,515</u>

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	
<u>Governmental Activities</u>					
Public safety - fire	\$ 132,366	\$ -	\$ -	\$ -	\$(132,366)
<u>Total governmental activities</u>	<u>132,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(132,366)</u>
General revenues					
Property taxes					131,566
Intergovernmental					9,053
Interest and investment earnings					2
Miscellaneous income					1,017
<u>Total general revenues</u>					<u>141,638</u>
Change in net position					9,272
Net position – July 1, 2022					<u>483,243</u>
Net position – June 30, 2023					<u>492,515</u>

See accountant's compilation report.



FUND FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2023

	<u>General</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 188,720
<u>Total assets</u>	188,720
<u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
<u>Total liabilities</u>	\$ -
<u>FUND BALANCE</u>	
Unassigned	188,720
<u>Total fund balance</u>	188,720
<u>Total liabilities and fund balance</u>	188,720

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023

Total fund balance for the governmental fund at June 30, 2023		\$ 188,720
Cost of capital assets at June 30, 2023	\$ 679,695	
Less: Accumulated depreciation as of June 30, 2023	<u>(363,450)</u>	316,245
Long-term liabilities, including bonds and notes payable are not due and payable in the current period and, therefore, are not reportable in the funds: Loans payable		<u>(12,450)</u>
Net position at June 30, 2023		<u><u>492,515</u></u>

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	General
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 131,566
Intergovernmental	
Insurance rebate	9,053
Other revenue	
Interest earnings	2
Miscellaneous	1,017
<u>Total revenues</u>	141,638
<u>EXPENDITURES</u>	
Public safety	
Current	
Office supplies	2,688
Utilities	11,131
Insurance	23,190
Miscellaneous expense	9,816
Callout Pay	5,100
Firefighting equipment	636
Fuel and oil	4,532
Repairs and maintenance	27,875
Training	1,958
Legal	1,400
Debt service	10,000
<u>Total expenditures</u>	98,326
Net change in fund balance	43,312
<u>FUND BALANCE</u> , beginning of year	145,408
<u>FUND BALANCE</u> , end of year	188,720

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

Total net change in fund balance for the year ended June 30, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 43,312
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ -	
Depreciation expense for year ended June 30, 2023	<u>(42,885)</u>	(42,885)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The issuance of long-term debt increases liabilites in the statements of net position, while the repayment of long-term debt reduces long-term liabilites		
Repayment of long-term debt	<u>8,845</u>	<u>8,845</u>
Total change in net position for the year ended June 30, 2023 per Statement of Activities		<u>9,272</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. SEVEN OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
JUNE 30, 2023

**Agency Head Name: Robert A. Carter, Chairman**

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.